

reason, the parties purchasing said property at tax sales shall be entitled to the same rate of interest as if the sale was made in due and proper form, and whenever an error is discovered at any tax sale, as aforesaid, the county treasurer or the commissioners of any county in which there is no treasurer shall make payment to the purchaser of the property sold at said tax sale upon his transferring to them his certificate of purchase at such sale from any funds in their hands.

61. Tax sale without report to and ratification by court, and without record of previous proceedings required by secs. 58 to 60 (old)—see secs. 189 to 191—is sufficient to give title to purchaser. *Gross v. King*, 150 Md. 293.

61. Tax collector may, after expiration of his term, execute valid deed in pursuance of official sale made by him. *Wagner v. Goodrich*, 148 Md. 320.

61. See notes to secs. 69, 191 and 142, and to art. 93, sec. 120.

An. Code, 1924, sec. 62. 1912, sec. 56. 1904, sec. 54. 1888, sec. 53. 1790, ch. 59. 1841, ch. 23, sec. 47. 1874, ch. 483, sec. 52. 1900, ch. 619.

193. Every collector making sale of property for the payment of taxes shall be entitled to the same fees as a sheriff for selling property under execution. This section shall not apply to Talbot county.

An. Code, 1924, sec. 63. 1912, sec. 57. 1904, sec. 55. 1888, sec. 54. 1786, ch. 12, sec. 3. 1874, ch. 483, sec. 53.

194. On any property being distrained or advertised for sale for public dues or taxes, if the person whose property has been so executed shall apply to the county commissioners, or mayor of the city of Baltimore, or the president of the city council, alleging, under oath, that the whole sum, or any part thereof, for which such distress has been made is not due for public dues or taxes, the said commissioners, mayor or president may, in writing, order that the sale of the property distrained shall be suspended for any time, not exceeding ten days, and appoint a day and place for the person distraining said property to exhibit his claim before the county commissioners or mayor and city council; and the said county commissioners or mayor and city council shall adjudge the sum due for which distress may rightfully be made, beyond which no sale shall be made of the goods in such case, and may, if the distress shall appear to them excessive, order such part of the goods as they may think proper and just to be immediately released, and may order either party to pay the costs.

An. Code, 1924, sec. 64. 1912, sec. 58. 1904, sec. 56. 1888, sec. 55. 1842, ch. 133, sec. 2. 1874, ch. 483, sec. 54.

195. Any sale of lands by a collector, where the owners are described as the heirs of a named person, shall pass the title as fully as if such heirs were each named in the proceedings by his other proper name.

An. Code, 1924, sec. 65. 1912, sec. 59. 1904, sec. 57. 1888, sec. 56. 1844, ch. 236, sec. 6. 1862, ch. 133. 1870, ch. 342. 1874, ch. 483, sec. 55.

196. Whenever real estate shall be sold by a collector the owner thereof prior to the sale may redeem the same by paying into court, to be paid to

See important footnote on first page of this article.